



Sen. Mattie Hunter

**Filed: 3/23/2007**

09500SB0327sam002

LRB095 07329 BDD 34535 a

1 AMENDMENT TO SENATE BILL 327

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 327, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Illinois Income Tax Act is amended by  
6 adding Section 218 as follows:

7 (35 ILCS 5/218 new)

8 Sec. 218. Textbook purchase credit.

9 (a) For taxable years ending on or after December 31, 2007,  
10 each individual taxpayer who, during the taxable year,  
11 purchases a textbook for use by a higher-education student in  
12 Illinois is entitled to a credit against the tax imposed under  
13 subsections (a) and (b) of Section 201 in an amount equal to 5%  
14 of the purchase price of that textbook, but the credit may not  
15 exceed \$75 with respect to all textbooks purchased during the  
16 taxable year.

1       (b) The credit under this Section may not be carried  
2 forward or back and may not reduce the taxpayer's liability to  
3 less than zero.

4       (c) For the purposes of this Section:

5       "Textbook" means any book or book substitute that a  
6 higher-education student uses as a text or text substitute in a  
7 particular class or program recommended by the class  
8 instructor. The term includes books, reusable workbooks,  
9 manuals, whether bound or in loose-leaf form, and instructional  
10 computer software, intended as a principal source of study  
11 material for a given class or group of students.

12       "Higher-education student" means any student who is  
13 enrolled full-time or part-time in a State university, public  
14 community college, or institution of higher learning, as  
15 defined in the Illinois Financial Assistance Act for Nonpublic  
16 Institutions of Higher Learning.

17       (d) This Section is exempt from the provisions of Section  
18 250.

19       Section 99. Effective date. This Act takes effect upon  
20 becoming law."